

HAZARDOUS WASTE GENERATOR FEE RETURN - FEDERAL

DUE ON OR BEFORE	
[FOID]	YOUR ACCOUNT NO.

BOARD OF EQUALIZATION
 ENVIRONMENTAL FEES DIVISION
 PO BOX 942879
 SACRAMENTO CA 94279-6011

BOARD USE ONLY		
RA-B/A	AUD	REG
RR-QS	FILE	REF
EFF		

**READ INSTRUCTIONS
BEFORE PREPARING**

If you are registered to make your payment for this account by Electronic Funds Transfer (EFT), you must still file your return timely. You may mail your return in the envelope provided or fax it to 916-327-0859. To register to make payments via EFT, please contact us at 916-322-9534.

1. ☐ Please check this box if you no longer generate hazardous waste at this site. Enter the date of last generation: _____ . Your account will be closed as of the date entered. *For consolidated accounts, use the enclosed Schedule G to indicate the date each site last generated waste if hazardous waste is no longer being generated at that site.*

A CLASSIFICATION OF GENERATING SITES (Based on amounts of hazardous waste generated during the calendar year or portion thereof)	B NUMBER OF SITES (do not list tonnage)	C AMOUNT OF FEES	D TOTAL FEES DUE (column B x C)
2. Generators which generate less than 5 tons	2.		\$
3. Generators which generate an amount equal to or more than 5 tons, but less than 25 tons	3.		
4. Generators which generate an amount equal to or more than 25 tons, but less than 50 tons	4.		
5. Generators which generate an amount equal to or more than 50 tons, but less than 250 tons	5.		
6. Generators which generate an amount equal to or more than 250 tons, but less than 500 tons	6.		
7. Generators which generate an amount equal to or more than 500 tons, but less than 1,000 tons	7.		
8. Generators which generate an amount equal to or more than 1,000 tons, but less than 2,000 tons	8.		
9. Generators which generate an amount equal to or more than 2,000 tons	9.		
10. Total amount of fees <i>(add lines 2 through 9 in column D)</i>	10.		\$
11. Less prepayment credit	11.		\$
12. Total fee due <i>(subtract line 11 from line 10)</i>	12.		\$
13. Penalty <i>[multiply line 12 by 10% (0.10) if payment is made after the due date shown above]</i>		PENALTY	13.
14. Interest does not apply to this program		INTEREST	14.
15. TOTAL AMOUNT DUE AND PAYABLE <i>(add lines 12 and 13)</i>	15.		\$

I hereby certify that this return, including any accompanying schedules and statements, has been examined by me and to the best of my knowledge and belief is a true, correct, and complete return.

PRINT NAME AND TITLE	SIGNATURE	TELEPHONE NUMBER ()	DATE
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Make check or money order payable to State Board of Equalization.
 Always write your account number on your check or money order. Make a copy of this document for your records.



HAZARDOUS WASTE GENERATOR FEE RETURN - FEDERAL INSTRUCTIONS

GENERAL INFORMATION

The Generator Fee is imposed on each site that generates (produces) hazardous waste of 5 tons or more in each calendar year. The fee is calculated for each site's generation of waste regardless of the waste's final disposition (i.e., recycling or disposal).

FEDERAL LIABILITY FOR THE FEE

According to 42 U.S.C. section 6961, federal departments, instrumentalities, and agencies are subject to state regulation concerning disposal or management of hazardous waste including the payment of the Hazardous Waste Generator Fee. However, the Federal Government is not liable for interest imposed by the California Revenue and Taxation Code.

EXEMPTIONS FROM THE GENERATOR FEE

- 1) Used oil removed from motor vehicles that is recycled by a recycler permitted by the Department of Toxic Substances Control. "Motor vehicle" includes locomotives, vessels, and self-propelled, off-road equipment, whether or not the equipment moves or is permitted to move on public highways.
- 2) Waste that is generated, recycled, and used onsite and not transferred offsite at any time.
- 3) Aqueous waste treated in a treatment unit operating, or which subsequently operates, under a permit by rule, conditional authorization, or conditional exemption. However, hazardous waste generated by the treatment unit is subject to the generator fee.

EXEMPTION FROM THE DISPOSAL FEE

The disposal site operator is not required to collect the fee if the person submitting the waste for disposal provides written evidence from the generator of the waste, as shown on the originating hazardous waste manifest, that the waste is exempt from the fee. The written evidence must accompany the manifest and contain the following information:

- Name of generator
- Site address where waste was generated
- EPA number for the generating site
- Generator's Board of Equalization account number, if the generator is registered
- Type of waste submitted for disposal
- Specific explanation of the reason the waste is exempt from the fee or subject to the cleanup rate
- Signature and printed name of the person making the statement
- Telephone number and address of contact person for the generator

For audit purposes, the written evidence should be retained in your files along with a copy of the Uniform Hazardous Waste Manifest.

FEDERAL FILING REQUIREMENTS

Every federal entity that produces hazardous waste must file this return. Fee returns and payments that are mailed must be postmarked on or before the due date shown on the return. If the due date falls on a Saturday, Sunday or legal holiday, returns postmarked on the next business day are considered timely. This return must be filed even if you are not liable for the fee. Facility operators who pay the Facility Fee are not subject to the Generator Fee for the facility site.

PAYMENT BY ELECTRONIC FUNDS TRANSFER (EFT)

If you are registered to pay by EFT, please remember that:

- A payment is considered to be timely if it is both initiated on or before the due date **and** if the funds transfer into the Board of Equalization's bank account on the first banking day following the day the payment is initiated.
- Making your payment by EFT does not relieve you of the requirement to file your return by the due date. **Note: The reporting due dates and filing requirements have not changed.**

If you would like to file your return by fax, our fax number is 916-327-0859. If you are not registered to pay by EFT and would like to be, please contact us at 916-322-9534.

FILING INSTRUCTIONS

Please select the appropriate fee category in column A on the front of the return for each site where hazardous waste was generated in this state. Multiply the number of generating sites in column B by the amount of fees in column C and enter the amount of fees due in column D.

If you are reporting for more than one site, please use the enclosed Schedule G or provide the site address, EPA number, and appropriate fee category for each site on an attachment.

PREPAYMENT CREDIT (LINE 11)

Some accounts were required to file a prepayment by August 31. If you paid a prepayment, enter on line 11 the amount of fee paid. If a penalty was paid, **do not** include the amount in the credit. If, after claiming the prepayment, the total amount due and payable on line 15 is a credit, include a letter with your return requesting the amount be refunded to you.

**If you wish additional information, please contact the State Board of Equalization, Environmental Fees Division,
PO Box 942879, Sacramento, CA 94279-0057, Telephone 916-323-9555.**

ACCOUNT NUMBER		NAME		PERIOD		DUE			
SUB NO. EPA NO.	GENERATING SITE ADDRESS	INDICATE THE APPROPRIATE FEE CATEGORY IN THE COLUMNS BELOW							
		0 to 4.9 tons Line 2	5 to 24.9 tons Line 3	25 to 49.9 tons Line 4	50 to 249.9 tons Line 5	250 to 499.9 tons Line 6	500 to 999.9 tons Line 7	1000 to 1999.9 tons Line 8	2000 plus tons Line 9
TOTAL NUMBER OF SITES BY CATEGORY		Line 2	Line 3	Line 4	Line 5	Line 6	Line 7	Line 8	Line 9
Add total fees separately for each category in its respective column and bring this amount forward to column B on the Hazardous Waste Generator Fee Return.									

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SUMMARY OF GENERATING SITES (SCHEDULE G)

A Schedule G is enclosed for taxpayers who are currently reporting more than one generating site under a single Board of Equalization tax account number. To complete Schedule G, check the appropriate box for the category which reflects the total tonnage of hazardous waste generated at each site. Add any generating sites which are not included on the schedule by EPA number and site address. Total the number of sites by category and bring this amount forward to column B on the Hazardous Waste Generator Fee Return. Multiply the number of sites per category by the fee for that category. Total the fees due in column D.

If you did not receive a Schedule G and have more than one generating site to report, please make a supplemental attachment listing the generating site address, EPA number, and generating category for each site.

UNIFORM HAZARDOUS WASTE MANIFEST

Information required on your return may be obtained from your copy of the Uniform Hazardous Waste Manifest. Total quantity and weight are indicated in boxes 13 and 14 of the manifest.

To convert a unit of measurement to tons, take the appropriate factor from the table below and multiply by your total quantity.

G = Gallon	0.00417 (Water)
T = Ton	1.0 (2,000 lbs.)
P = Pound	0.0005 (Pounds)
Y = Yard	1.35 (Soil)

Please note the conversion table provides a general guideline. The characteristics of your waste may vary the conversion factor.